

**Time and Place for Paying Tax****Place and Due Date for Payment of Tax****§ 301.6151-1 Time and place for paying tax shown on returns.**

For provisions concerning the time and place for paying tax shown on returns with respect to a particular tax, see the regulations relating to such tax.

**§ 301.6152-1 Installment payments.**

For provisions relating to the installment payments of income taxes, see § 1.6152-1 of this chapter (Income Tax Regulations).

**§ 301.6153-1 Installment payments of estimated income tax by individuals.**

For provisions relating to installment payments of estimated income tax by individuals, see §§ 1.6153-1 to 1.6153-4, inclusive, of this chapter (Income Tax Regulations).

**§ 301.6154-1 Installment payments of estimated income tax by corporations.**

For provisions relating to installment payments of estimated income tax by corporations, see §§ 1.6154-1 to 1.6154-3, inclusive, of this chapter (Income Tax Regulations).

**§ 301.6155-1 Payment on notice and demand.**

Upon receipt of notice and demand from the district director (including the Director of International Operations) or the director of the regional service center, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to the tax, and assessable penalties) stated in such notice and demand.

**§ 301.6159-1 Agreements for payment of tax liability in installments.**

(a) *Authority and definition.* A district director, a director of a service center, or a director of a compliance center (the director) is authorized to enter into a written agreement with a taxpayer that allows the taxpayer to satisfy a tax liability by making scheduled periodic payments until the liability is fully paid if the director determines that such an installment agreement will facilitate the collection of the tax liability.

(b) *Acceptance, form, and term of installment agreement.*—(1)(i) *Acceptance or rejection of installment agreement.* The director has the discretion to accept or reject any proposed installment agreement. As a condition to entering into an installment agreement with a taxpayer, the director may require that—

(A) The taxpayer agree to a reasonable extension of the period of limitations on collection; and

(B) The agreement contain terms and conditions that protect the interests of the government.

(ii) *Example.* The director may require that a taxpayer authorize direct debit bank transfers as the method of making installment payments under the agreement.

(2) *Form of installment agreement.* A written installment agreement may take the form of a document signed by the taxpayer and the director or a written confirmation of an agreement entered into by the taxpayer and the director that is mailed or personally delivered to the taxpayer.

(3) *Term of accepted installment agreement.* Except as otherwise provided in this section, an installment agreement is effective from the day the director signs the agreement to the day the agreement ends by its terms.

(c) *Alteration, modification, or termination of installment agreements by the Internal Revenue Service.*—(1) *Inadequate information or jeopardy.* The director may terminate an installment agreement if—

(i) The director determines that the taxpayer or the taxpayer's representative has provided to the Internal Revenue Service information that is inaccurate or incomplete in any material respect in connection with the granting of the installment agreement; or

(ii) The director determines that collection of any tax liability to which the installment agreement applies is in jeopardy.

(2) *Subsequent change in financial condition, failure to timely pay an installment or another Federal tax liability, or*

*failure to provide requested financial information.* The director may alter, modify, or terminate the terms of an installment agreement if—

(i) The director determines that the financial condition of a taxpayer that is a party to the installment agreement has significantly improved; or

(ii) The taxpayer that is a party to the installment agreement fails—

(A) To timely pay any installment in accordance with the terms of the installment agreement;

(B) To pay any other Federal tax liability when the liability becomes due; or

(C) To provide updated financial information requested by the director.

(3) *Request by taxpayer.* Upon request by a taxpayer that is a party to the installment agreement, the director may alter, modify, or terminate the terms of an installment agreement if the director determines that the financial condition of the taxpayer has significantly changed.

(4) *Notice.* Unless the director determines that collection of the tax is in jeopardy, the director will notify the taxpayer in writing at least 30 days before altering, modifying, or terminating an installment agreement pursuant to paragraph (c)(1) or (2) of this section. A notice provided pursuant to this paragraph must briefly describe the reason for the intended alteration, modification, or termination. Upon receiving notice, the taxpayer may provide information showing that the reason for the intended alteration, modification, or termination is incorrect.

(d) *Actions by the Internal Revenue Service during the term of the installment agreement.* Except as otherwise provided by the installment agreement, during the term of the agreement the director may take actions to protect the interests of the government with regard to the unpaid balance of the tax liability to which the installment agreement applies (other than actions pursuant to subchapter D of chapter 64 of subtitle F of the Internal Revenue Code against a person that is a party to the agreement), including any actions enumerated in the agreement. The actions include, for example—

(1) Requesting updated financial information from any party to the agreement;

(2) Conducting further investigations (including the issuance and enforcement of summonses) in connection with the tax liability to which the installment agreement applies;

(3) Filing or refiling notices of federal tax lien; and

(4) Taking collection action against any person who is not a party to the agreement but who is liable for the tax to which the agreement applies.

(e) *Termination.* If an installment agreement is terminated by the director, the director may pursue collection of the unpaid balance of the tax liability.

(f) *Cross-reference.* Pursuant to section 6601(b)(1), the last day prescribed for payment is determined without regard to any installment agreement, including for purposes of computing penalties and interest provided by the Internal Revenue Code.

(g) *Effective date.* This section is effective December 23, 1994.

[T.D. 8583, 59 FR 66193, Dec. 23, 1994]

#### EXTENSION OF TIME FOR PAYMENT

##### **§ 301.6161-1 Extension of time for paying tax.**

For provisions concerning the extension of time for paying a particular tax or for paying an amount determined as a deficiency, see the regulations relating to such tax.

##### **§ 301.6162-1 Extension of time for payment of tax on gain attributable to liquidation of personal holding companies.**

For provisions relating to the extension of time for payment of tax on gain attributable to liquidation of personal holding companies, see § 1.6162-1 of this chapter (Income Tax Regulations).

##### **§ 301.6163-1 Extension of time for payment of estate tax on value of reversionary or remainder interest in property.**

For provisions relating to the extension of time for payment of estate tax on value of reversionary or remainder interest in property, see § 20.6163-1 of this chapter (Estate Tax Regulations).